



# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0579-83390216

**31 Mineral County**

**0579 Superior K-12 Schools**

**Due Date:**

Board of Trustees transmits to County Supt. not later than August 15th (MCA 20-9-213)

County Supt. transmits to the Office of Public Instruction no later than September 15th. (MCA 20-3-209)

*This report is the school district's official submission of annual financial information to the county superintendent and state superintendent under section 20-9-213, MCA.*

- Trustees are responsible for ensuring the accuracy and prompt submission of this report.
- Subsequent amendments to this report made by the clerk of the district as a result of the desk audit process are considered officially made on behalf of the trustees.
- Amendments initiated by OPI to correct coding or to comply with GAAP as a result of the desk audit process and which are communicated in writing to the clerk will be assumed to be accepted by the trustees unless the district notifies OPI in writing of their objection by December 10.
- This report and any amendments initiated by the district through December 10 are binding for use in determining various allocations of state and federal grants and in monitoring maintenance of effort for state and federal programs.

## Certification

**Business Manager/Clerk:** Kelann McLees **Phone #:** (406) 822-3600

(Signature)

(Date)

**Chair, Board of Trustees:** Michelle Parkin

(Signature)

(Date)

**County Superintendant** Mary Yarnall

(Signature)

(Date)

## Software

**Accounting Package:** Black Mountain

For FY16 did the district employ a certified special education director? No

As reported through TEAMS - Terms of Employment, the district does not employ a certified special education director meeting the requirements of having a class III Administrator's certificate with a principal's endorsement or a supervisor's endorsement in special education. Administrative rules provide expenditures coded to program 280, function 24XX and Object 1XX and 2XX in Funds 01, 13, 24, 25, or 26 to be included in the calculation of reversion and disproportionate costs only if the district employs a certified special education director.

**Electronic filers are not required to send the cover page to OPI.**



# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0579-83390216

## 31 Mineral County

### 0579 Superior K-12 Schools

#### Project Reporter Codes

PRC	Title	Program Type	Project Number	CFDA#
111	Medicaid	STATE	111	State
123	Mt masonic foundation grant	LOCAL	123	
162	REAP 2015	FEDERAL		
163	Vo Ed All Career & Tech Ed Programs	STATE	163	State
191	MCT 2016	LOCAL		
306	MSLA ELECTRIC COOP DONATION	LOCAL		
380	IDEA Part B	FEDERAL	380	84.027
408	BLACKFOOT DONATION	LOCAL		
480	OUTDOOR SCHOOL	LOCAL		
535	Vo Ed Trades & Industry	STATE		State
536	Vo Ed Business/Marketing	STATE		State
550	Title I - Schoolwide	FEDERAL		Federal
571	ACT WRITING GRANT	STATE		
650	Title I - Schoolwide	FEDERAL		Federal
681	Vo Ed Tech Ed/Industrial Arts	STATE		State
802	21st Century Community Learning	FEDERAL		84.287

# Trustees' Financial Summary

FY2015-16

Submit ID: 0579-83390216

31 Mineral County

0579 Superior K-12 Schools

## Balance Sheet

		General Fund	Transportation Fund	Bus Depreciation Fund	School Food Services Fund
		(01)	(10)	(11)	(12)
<b>ASSETS, LIABILITIES, AND FUND BALANCE</b>					
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	376,324.98	115,937.32	208,718.27	25,217.70
02	Taxes Receivable - Real and Personal (120-149)	35,239.37	7,288.97	3,851.98	
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	411,564.35	123,226.29	212,570.25	25,217.70
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)		19,580.72		
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>		19,580.72		
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)	35,239.37	7,288.97	3,851.98	
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)	39,987.88	9,744.00		
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	336,337.10	86,612.60	208,718.27	25,217.70
52	<b>TOTAL FUND BALANCE/EQUITY</b>	376,324.98	96,356.60	208,718.27	25,217.70
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	411,564.35	123,226.29	212,570.25	25,217.70

# Trustees' Financial Summary

FY2015-16

Submit ID: 0579-83390216

31 Mineral County

0579 Superior K-12 Schools

## Balance Sheet

		Tuition Fund	Retirement Fund	Miscellaneous Programs Fund	Adult Education Fund
		(13)	(14)	(15)	(17)
<b>ASSETS, LIABILITIES, AND FUND BALANCE</b>					
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	11,307.32	300,506.42	62,227.04	20,115.05
02	Taxes Receivable - Real and Personal (120-149)				1,076.87
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			44,697.84	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	11,307.32	300,506.42	106,924.88	21,191.92
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)		132,009.19		
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>		132,009.19		
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)			9,263.00	1,076.87
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)			6,662.97	
48	Fund Balance for Budget	11,307.32	168,497.23	90,998.91	20,115.05
52	<b>TOTAL FUND BALANCE/EQUITY</b>	11,307.32	168,497.23	97,661.88	20,115.05
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	11,307.32	300,506.42	106,924.88	21,191.92

# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0579-83390216

**31 Mineral County**

**0579 Superior K-12 Schools**

## Balance Sheet

		Traffic Education Fund	Non-Operating Fund	Lease-Rental Fund	Compensated Absence Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(18)	(19)	(20)	(21)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	6,730.12			7,641.19
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)	1,565.25			
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	8,295.37			7,641.19
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	8,295.37			7,641.19
52	<b>TOTAL FUND BALANCE/EQUITY</b>	8,295.37			7,641.19
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	8,295.37			7,641.19

# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0579-83390216

**31 Mineral County**

**0579 Superior K-12 Schools**

## Balance Sheet

		Metal Mines Tax Reserve Fund	State Mining Impact Fund	Impact Aid Fund	Litigation Reserve Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(24)	(25)	(26)	(27)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				

# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0579-83390216

**31 Mineral County**

**0579 Superior K-12 Schools**

## Balance Sheet

		Technology Fund	Flexibility Fund	Permanent Endowment Fund	Debt Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(28)	(29)	(45)	(50)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	97,179.01			
02	Taxes Receivable - Real and Personal (120-149)	2,681.70			551.03
03	Taxes Receivable - Protested (150-159)	1.55			
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	99,862.26			551.03
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)	2,683.25			551.03
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)	14,469.00			
39	Reserve for Endowments (954)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	82,710.01			
52	<b>TOTAL FUND BALANCE/EQUITY</b>	97,179.01			
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	99,862.26			551.03

# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0579-83390216

**31 Mineral County**

**0579 Superior K-12 Schools**

## Balance Sheet

		Building Fund	Building Reserve Fund	Day Care Enterprise Fund	Industrial Arts Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(60)	(61)	(70)	(71)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	63,133.05	30,437.58		
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	63,133.05	30,437.58		
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	63,133.05	30,437.58		
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>	63,133.05	30,437.58		
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	63,133.05	30,437.58		



# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0579-83390216

**31 Mineral County**

**0579 Superior K-12 Schools**

## Balance Sheet

		Miscellaneous Enterprise Fund	Data Processing Internal Service Fund	Purchasing Internal Service Fund	Central Transportation Internal Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(72)	(73)	(74)	(75)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				

# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0579-83390216

**31 Mineral County**

**0579 Superior K-12 Schools**

## Balance Sheet

		Instructional Materials Ctr Internal Service Fund	Miscellaneous Internal Service Fund	Self Insurance Fund - Health	Self Insurance Fund - Liability
ASSETS, LIABILITIES, AND FUND BALANCE		(76)	(77)	(78)	(79)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				

# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0579-83390216

**31 Mineral County**

**0579 Superior K-12 Schools**

## Balance Sheet

		Private Purpose Trust (spend interest only)	Interlocal Agreement Fund	Student Extracurricular Activities Fund	Private Purpose Trust (spend principal & interest)
ASSETS, LIABILITIES, AND FUND BALANCE		(81)	(82)	(84)	(85)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)			126,990.55	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>			126,990.55	
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
45	Assets Held in Trusts			126,990.55	
52	<b>TOTAL FUND BALANCE/EQUITY</b>			126,990.55	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>			126,990.55	

# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0579-83390216

**31 Mineral County**

**0579 Superior K-12 Schools**

## Balance Sheet

		Payroll Fund	Claims Fund	Investment Earnings Clearing Fund	Retirement/COBRA Insurance Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(86)	(87)	(88)	(89)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	122,763.47	72,024.11		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	122,763.47	72,024.11		
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)	121,632.58	72,024.11		
25	Other Current Liabilities (621-679)	1,130.89			
35	<b>TOTAL LIABILITIES</b>	122,763.47	72,024.11		
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	122,763.47	72,024.11		



# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0579-83390216

**31 Mineral County**

**0579 Superior K-12 Schools**

## Balance Sheet

		Agency - A	Agency - B	Agency - C	Agency - D
ASSETS, LIABILITIES, AND FUND BALANCE		(90)	(91)	(92)	(93)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0579-83390216

**31 Mineral County**

**0579 Superior K-12 Schools**

## Balance Sheet

		Agency - E	Cafeteria/Flex Plan Fund		
ASSETS, LIABILITIES, AND FUND BALANCE		(94)	(95)		
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				

# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0579-83390216

**31 Mineral County**

**0579 Superior K-12 Schools**

## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 01 - General Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 01
PRC	Revenue	2015 Value	2016 Value
1110	District Tax Levy	789,627.44	772,653.76
1117	District Levy - Distn of Pr Yr's Prot/Dlq Taxes	49,850.87	25,086.48
1190	Penalties and Interest on Taxes	2,415.88	2,258.10
1510	Interest Earnings	2,943.77	4,462.00
1900	Other Revenue from Local Sources	0.00	2,279.21
3110	Direct State Aid	1,021,584.93	1,015,796.32
3111	Quality Educator	88,218.00	87,164.00
3112	At Risk Student	14,361.37	15,056.49
3113	Indian Education For All	6,487.20	6,305.76
3114	American Indian Achievement Gap	4,600.00	4,920.00
3115	State Spec Ed Allowable Cost Pymt to Districts	66,128.08	72,631.78
3116	Data For Achievement	4,770.00	6,040.00
3118	Natural Resource Development	7,279.98	11,403.94
3120	State Guaranteed Tax Base Aid	432,186.56	465,578.37
3444	State School Block Grant	92,945.59	92,945.59
3446	SB96 Block Grant Reimbursement	9,117.79	0.00
6100	Material Prior Period Revenue Adjustments	0.00	2,254.45
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>2,592,517.46</b>	<b>2,586,836.25</b>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			1XX Personal Services - Salaries	1,171,723.26	1,056,750.02	
			2XX Personal Services - Employee Benefits	95,303.90	90,125.69	
			3XX Purchased Professional and Technical Services	4,561.62	10,148.90	
			4XX Purchased Property Services	3,192.00	3,804.31	
			5XX Other Purchased Services	2,478.17	2,858.64	
			6XX Supplies and Materials	66,625.78	72,005.89	
			810 Dues and Fees	671.00	524.00	
			8XX Other Expenditures	1,970.38	1,260.08	
		21XX	Support Services - Students			
			1XX Personal Services - Salaries	8,428.70	7,317.59	
			2XX Personal Services - Employee Benefits	1,285.22	756.20	
			3XX Purchased Professional and Technical Services	32,023.00	32,984.00	
			5XX Other Purchased Services	52.95	0.00	
			6XX Supplies and Materials	747.95	921.62	

# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0579-83390216

**31 Mineral County**

**0579 Superior K-12 Schools**

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2015 Value	2016 Value
		<b>222X Educational Media Services</b>			
		1XX	Personal Services - Salaries	50,272.00	52,392.02
		2XX	Personal Services - Employee Benefits	4,137.73	4,194.99
		6XX	Supplies and Materials	11,449.67	9,242.21
		<b>23XX Support Services - General Administration</b>			
		1XX	Personal Services - Salaries	59,491.83	50,901.26
		2XX	Personal Services - Employee Benefits	2,634.76	2,030.20
		3XX	Purchased Professional and Technical Services	5,880.41	5,517.42
		5XX	Other Purchased Services	32,122.59	27,553.43
		6XX	Supplies and Materials	1,116.91	4,771.67
		810	Dues and Fees	1,182.72	5,545.32
		8XX	Other Expenditures	4,815.90	5,649.60
		<b>24XX Support Services - School Administration</b>			
		1XX	Personal Services - Salaries	114,895.18	173,652.52
		2XX	Personal Services - Employee Benefits	9,947.68	15,559.03
		4XX	Purchased Property Services	3,472.54	3,789.62
		5XX	Other Purchased Services	15,317.56	14,422.63
		6XX	Supplies and Materials	13,649.49	6,471.03
		810	Dues and Fees	326.13	1,830.58
		8XX	Other Expenditures	56.05	60.20
		<b>25XX Support Services - Business</b>			
		1XX	Personal Services - Salaries	48,999.61	63,023.41
		2XX	Personal Services - Employee Benefits	5,358.26	4,743.16
		3XX	Purchased Professional and Technical Services	19,185.20	17,647.00
		4XX	Purchased Property Services	1,708.62	461.26
		5XX	Other Purchased Services	1,951.38	2,207.59
		6XX	Supplies and Materials	1,379.35	4,698.49
		810	Dues and Fees	2,037.13	1,189.78
		8XX	Other Expenditures	131.99	0.00
		<b>26XX Operation and Maintenance of Plant Services</b>			
		1XX	Personal Services - Salaries	88,549.05	99,146.72
		2XX	Personal Services - Employee Benefits	16,843.11	18,304.26
		4XX	Purchased Property Services	137,439.01	119,111.25
		6XX	Supplies and Materials	50,174.76	51,624.05
		7XX	Property and Equipment Acquisition	14,000.00	5,500.00
		810	Dues and Fees	97.00	97.00
		8XX	Other Expenditures	0.00	1,900.00
		<b>4XXX Facilities Acquisition and Construction Services</b>			
		7XX	Property and Equipment Acquisition	0.00	57,527.27
	<b>280 Special Education - Local and State</b>				
	<b>1XXX Instruction</b>				
		1XX	Personal Services - Salaries	84,566.98	62,909.41



# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0579-83390216

**31 Mineral County**

**0579 Superior K-12 Schools**

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2015 Value	2016 Value
			2XX Personal Services - Employee Benefits	10,134.36	4,487.73
			5XX Other Purchased Services	210.00	141.45
			6XX Supplies and Materials	313.76	405.89
		<b>62XX Resources Transferred to Other School Districts or Cooperatives</b>			
			920 Resources Transferred to Other School Districts or Cooperatives	53,910.28	46,319.38
<b>365</b>	<b>Indian Education for All - OTO &amp; Ongoing</b>				
	<b>1XXX Instruction</b>				
			5XX Other Purchased Services	0.00	1,492.01
			6XX Supplies and Materials	0.00	477.42
<b>390</b>	<b>State Career &amp; Technical Ed Entitlement - Undistributed</b>				
	<b>1XXX Instruction</b>				
			1XX Personal Services - Salaries	102,689.93	106,199.00
			2XX Personal Services - Employee Benefits	8,284.80	8,400.20
			6XX Supplies and Materials	11,344.71	4,466.90
			810 Dues and Fees	1,550.00	1,550.00
<b>710</b>	<b>School Sponsored Extracurricular Activities</b>				
	<b>27XX Student Transportation Services</b>				
			4XX Purchased Property Services	304.08	0.00
	<b>34XX Extracurricular - Activities</b>				
			1XX Personal Services - Salaries	10,530.53	14,043.59
			2XX Personal Services - Employee Benefits	121.93	97.97
			6XX Supplies and Materials	644.46	1,133.99
			810 Dues and Fees	0.00	551.00
			8XX Other Expenditures	4,222.74	96.15
<b>720</b>	<b>School Sponsored Athletics</b>				
	<b>35XX Extracurricular - Athletics</b>				
			1XX Personal Services - Salaries	69,677.15	83,123.88
			2XX Personal Services - Employee Benefits	848.88	982.03
			3XX Purchased Professional and Technical Services	0.00	100.00
			5XX Other Purchased Services	2,553.50	390.36
			6XX Supplies and Materials	18,180.76	27,743.51
			810 Dues and Fees	6,100.00	135.00
			8XX Other Expenditures	3,664.00	9,672.85
<b>910</b>	<b>Food Services</b>				
	<b>31XX Food Services</b>				
			1XX Personal Services - Salaries	0.00	26,345.67
			2XX Personal Services - Employee Benefits	0.00	4,496.70
			6XX Supplies and Materials	51,000.00	50,921.20
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>2,548,540.40</b>	<b>2,566,905.20</b>



# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0579-83390216

**31 Mineral County**

**0579 Superior K-12 Schools**

## Schedule Of Changes Worksheet

**Fund Code 01**

Beginning Fund Balance					319,991.83	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					2,586,836.25	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					2,566,905.20	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	39,987.88	Less Last Year	3,585.78	(4b)	36,402.10	
					36,402.10	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					376,324.98	(5)

# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0579-83390216

**31 Mineral County**

**0579 Superior K-12 Schools**

## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 10 - Transportation Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 10

PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	226,730.63	163,892.01
	1190 Penalties and Interest on Taxes	531.62	559.42
	1510 Interest Earnings	385.95	555.09
	2220 County On-Schedule Trans Reimb	14,293.40	35,425.28
	3210 State On-Schedule Trans Reimb	14,293.40	35,425.28
	3444 State School Block Grant	20,379.64	20,379.64
	3446 SB96 Block Grant Reimbursement	1,811.76	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>278,426.40</b>	<b>256,236.72</b>

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 10

PRC	Program	Function	Object	2015 Value	2016 Value
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
		<b>23XX Support Services - General Administration</b>			
			1XX Personal Services - Salaries	19,096.13	20,676.62
			2XX Personal Services - Employee Benefits	752.78	972.32
			3XX Purchased Professional and Technical Services	1,800.00	0.00
			5XX Other Purchased Services	8,070.90	9,460.66
		<b>24XX Support Services - School Administration</b>			
			1XX Personal Services - Salaries	36,585.28	29,913.97
			2XX Personal Services - Employee Benefits	2,657.94	2,458.41
			4XX Purchased Property Services	109.24	0.00
			5XX Other Purchased Services	2,809.53	3,375.71
			6XX Supplies and Materials	0.00	165.49
		<b>25XX Support Services - Business</b>			
			1XX Personal Services - Salaries	10,115.26	7,832.20
			2XX Personal Services - Employee Benefits	893.32	692.25
			3XX Purchased Professional and Technical Services	2,494.80	0.00
		<b>26XX Operation and Maintenance of Plant Services</b>			
			1XX Personal Services - Salaries	15,030.58	19,695.21
			2XX Personal Services - Employee Benefits	2,826.82	3,221.36
			4XX Purchased Property Services	21,300.03	8,030.85
			7XX Property and Equipment Acquisition	0.00	9,744.00
		<b>27XX Student Transportation Services</b>			
			1XX Personal Services - Salaries	75,499.83	82,436.64
			2XX Personal Services - Employee Benefits	7,669.93	5,481.88
			3XX Purchased Professional and Technical Services	950.95	1,152.50
			4XX Purchased Property Services	8,240.20	7,167.28
			5XX Other Purchased Services	2,971.64	3,743.29



# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0579-83390216

**31 Mineral County**

**0579 Superior K-12 Schools**

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 10
PRC	Program	Function	Object	2015 Value	2016 Value
			6XX Supplies and Materials	29,340.39	19,383.31
			8XX Other Expenditures	250.00	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>249,465.55</b>	<b>235,603.95</b>

Schedule Of Changes Worksheet					Fund Code 10
Beginning Fund Balance					65,979.83 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					256,236.72 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					235,603.95 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	9,744.00	Less Last Year	0.00	(4b)	9,744.00
					9,744.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					96,356.60 (5)



# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0579-83390216

**31 Mineral County**

**0579 Superior K-12 Schools**

## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 11 - Bus Depreciation Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 11

PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	95,982.94	86,664.74
	1190 Penalties and Interest on Taxes	290.47	253.39
	1510 Interest Earnings	1,044.54	1,703.43
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>97,317.95</b>	<b>88,621.56</b>

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 11

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	27XX Student Transportation Services				
	7XX Property and Equipment Acquisition			0.00	98,611.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>0.00</b>	<b>98,611.00</b>

#### Schedule Of Changes Worksheet

Fund Code 11

Beginning Fund Balance	218,707.71	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	88,621.56	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	98,611.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	208,718.27	(5)



# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0579-83390216

**31 Mineral County**

**0579 Superior K-12 Schools**

## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 12 - School Food Services Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 12
PRC	Revenue	2015 Value	2016 Value
	1611 National School Lunch Program	8,529.65	6,495.90
	1900 Other Revenue from Local Sources	3,208.56	5,776.96
	3220 State Food Services Match	472.76	0.00
	4550 Federal Child Nutrition	120,187.50	114,551.71
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>132,398.47</b>	<b>126,824.57</b>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 12
PRC	Program	Function	Object	2015 Value	2016 Value
	910	Food Services			
		31XX	Food Services		
			1XX Personal Services - Salaries	63,474.81	38,943.19
			2XX Personal Services - Employee Benefits	11,774.78	4,656.17
			3XX Purchased Professional and Technical Services	1,042.45	650.60
			5XX Other Purchased Services	843.00	716.59
			6XX Supplies and Materials	53,358.86	57,478.82
			810 Dues and Fees	1,002.89	152.50
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				131,496.79	102,597.87

Schedule Of Changes Worksheet			Fund Code 12
Beginning Fund Balance			991.00 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In			126,824.57 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out			102,597.87 (3)
Increase/Decrease of Reserve for Inventories			
This Year	0.00	Less Last Year	0.00 (4a)
Increase/Decrease of Reserve for Encumbrances			
This Year	0.00	Less Last Year	0.00 (4b)
			0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)			25,217.70 (5)



# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0579-83390216

**31 Mineral County**

**0579 Superior K-12 Schools**

## Schedule of Revenues, Expenditures and Changes in Fund Balance 13 - Tuition Fund

### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 13

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	78.95	94.98
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>78.95</u>	<u>94.98</u>

### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 13

PRC	Program	Function	Object	2015 Value	2016 Value
	280 Special Education - Local and State				
		1XXX Instruction			
			3XX Purchased Professional and Technical Services	10,244.00	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>10,244.00</u>	<u>0.00</u>

### Schedule Of Changes Worksheet Fund Code 13

Beginning Fund Balance					11,212.34	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					94.98	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					0.00	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					11,307.32	(5)

# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0579-83390216

**31 Mineral County**

**0579 Superior K-12 Schools**

## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 14 - Retirement Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 14
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	1,045.06	2,432.72
	2240 County Retirement Distribution	474,412.85	286,396.43
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>475,457.91</b>	<b>288,829.15</b>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 14
PRC	Program	Function	Object	2015 Value	2016 Value
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
	<b>1XXX Instruction</b>				
		2XX	Personal Services - Employee Benefits	206,613.03	166,691.31
	<b>21XX Support Services - Students</b>				
		2XX	Personal Services - Employee Benefits	931.86	1,005.22
	<b>222X Educational Media Services</b>				
		2XX	Personal Services - Employee Benefits	7,850.47	8,183.96
	<b>23XX Support Services - General Administration</b>				
		2XX	Personal Services - Employee Benefits	14,053.00	13,406.78
	<b>24XX Support Services - School Administration</b>				
		2XX	Personal Services - Employee Benefits	22,847.77	60,885.19
	<b>25XX Support Services - Business</b>				
		2XX	Personal Services - Employee Benefits	8,156.33	9,904.00
	<b>26XX Operation and Maintenance of Plant Services</b>				
		2XX	Personal Services - Employee Benefits	14,856.11	16,737.72
	<b>27XX Student Transportation Services</b>				
		2XX	Personal Services - Employee Benefits	10,302.70	11,043.69
	<b>280 Special Education - Local and State</b>				
	<b>1XXX Instruction</b>				
		2XX	Personal Services - Employee Benefits	13,089.17	10,189.13
	<b>62XX Resources Transferred to Other School Districts or Cooperatives</b>				
		920	Resources Transferred to Other School Districts or Cooperatives	7,404.00	8,826.40
	<b>390 State Career &amp; Technical Ed Entitlement - Undistributed</b>				
	<b>1XXX Instruction</b>				
		2XX	Personal Services - Employee Benefits	16,080.94	16,283.48
	<b>610 Adult Continuing Education Programs</b>				
	<b>1XXX Instruction</b>				
		2XX	Personal Services - Employee Benefits	1,332.10	1,141.46
	<b>23XX Support Services - General Administration</b>				
		2XX	Personal Services - Employee Benefits	1,561.51	121.78
	<b>25XX Support Services - Business</b>				
		2XX	Personal Services - Employee Benefits	271.97	295.93





# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0579-83390216

**31 Mineral County**

**0579 Superior K-12 Schools**

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 14	
PRC	Program	Function	Object	2015 Value	2016 Value	
	<b>650 Adult Basic Education/GED Programs</b>					
		<b>1XXX Instruction</b>				
			2XX Personal Services - Employee Benefits	77.60	105.20	
	<b>710 School Sponsored Extracurricular Activities</b>					
		<b>34XX Extracurricular - Activities</b>				
			2XX Personal Services - Employee Benefits	1,501.51	2,276.05	
	<b>720 School Sponsored Athletics</b>					
		<b>35XX Extracurricular - Athletics</b>				
			2XX Personal Services - Employee Benefits	9,688.81	12,748.98	
	<b>910 Food Services</b>					
		<b>31XX Food Services</b>				
			2XX Personal Services - Employee Benefits	9,672.51	9,339.21	
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>346,291.39</u>	<u>349,185.49</u>	

Schedule Of Changes Worksheet					Fund Code 14	
Beginning Fund Balance					228,853.57	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					288,829.15	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					349,185.49	(3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00 (4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					168,497.23	(5)



# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0579-83390216

**31 Mineral County**

**0579 Superior K-12 Schools**

## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 15 - Miscellaneous Programs Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:		Fund Code 15
PRC	Revenue	2016 Value
<b>111 Medicaid</b>		
	3356 Medicaid Comprehensive School & Community Treatment Services (CSCT)	151,310.48
<b>123 Mt masonic foundation grant</b>		
	1920 Contributions/Donations from Private Sources	4,804.00
<b>162 REAP 2015</b>		
	4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	5,250.00
<b>163 Vo Ed All Career &amp; Tech Ed Programs</b>		
	4700 Federal Miscellaneous Grants from other State Agencies	11,261.59
<b>191 MCT 2016</b>		
	1920 Contributions/Donations from Private Sources	1,853.00
<b>306 MSLA ELECTRIC COOP DONATION</b>		
	1920 Contributions/Donations from Private Sources	1,500.00
<b>380 IDEA Part B</b>		
	5700 Resources Transferred from Other School Districts or Cooperatives	48,443.00
<b>408 BLACKFOOT DONATION</b>		
	1900 Other Revenue from Local Sources	1,015.55
<b>480 OUTDOOR SCHOOL</b>		
	1920 Contributions/Donations from Private Sources	656.11
<b>535 Vo Ed Trades &amp; Industry</b>		
	3900 State Career & Technical Ed Entitlement	1,505.00
<b>536 Vo Ed Business/Marketing</b>		
	3900 State Career & Technical Ed Entitlement	2,852.00
<b>550 Title I - Schoolwide</b>		
	4940 Schoolwide Program	40,189.64
<b>571 ACT WRITING GRANT</b>		
	4710 GEAR UP	100.00
<b>650 Title I - Schoolwide</b>		
	4940 Schoolwide Program	135,751.46
<b>681 Vo Ed Tech Ed/Industrial Arts</b>		
	4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	5,742.00
<b>802 21st Century Community Learning</b>		
	4340 Title IV, Part B, 21st Century Community Learning Centers	41,660.99
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>453,894.82</b>



# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0579-83390216

**31 Mineral County**

**0579 Superior K-12 Schools**

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
111	Medicaid				
	1XX Regular Education Programs - Elementary/Secondary				
	21XX Support Services - Students				
			3XX Purchased Professional and Technical Services		156,342.94
			111 Subtotal		156,342.94
123	Mt masonic foundation grant				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			6XX Supplies and Materials		4,804.00
			123 Subtotal		4,804.00
162	REAP 2015				
	412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)				
	1XXX Instruction				
			6XX Supplies and Materials		5,250.00
			162 Subtotal		5,250.00
163	Vo Ed All Career & Tech Ed Programs				
	470 Federal Miscellaneous Grants from other State Agencies				
	1XXX Instruction				
			6XX Supplies and Materials		11,261.59
			163 Subtotal		11,261.59
191	MCT 2016				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			8XX Other Expenditures		1,777.00
			191 Subtotal		1,777.00
306	MSLA ELECTRIC COOP DONATION				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			6XX Supplies and Materials		1,292.32
			306 Subtotal		1,292.32
380	IDEA Part B				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			2XX Personal Services - Employee Benefits		6,897.00
	456 IDEA, Part B, Children with Disabilities				
	1XXX Instruction				
			1XX Personal Services - Salaries		41,546.00
			380 Subtotal		48,443.00



# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0579-83390216

**31 Mineral County**

**0579 Superior K-12 Schools**

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
408	BLACKFOOT DONATION				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		8XX Other Expenditures			710.66
			408 Subtotal		710.66
480	OUTDOOR SCHOOL				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		8XX Other Expenditures			656.00
			480 Subtotal		656.00
550	Title I - Schoolwide				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		2XX Personal Services - Employee Benefits			5.84
	494 Schoolwide Program				
	1XXX Instruction				
		1XX Personal Services - Salaries			19,908.90
		2XX Personal Services - Employee Benefits			5,059.47
		6XX Supplies and Materials			15,215.43
			550 Subtotal		40,189.64
571	ACT WRITING GRANT				
	471 GEAR UP				
	1XXX Instruction				
		6XX Supplies and Materials			99.16
			571 Subtotal		99.16
650	Title I - Schoolwide				
	494 Schoolwide Program				
	1XXX Instruction				
		1XX Personal Services - Salaries			101,264.78
		2XX Personal Services - Employee Benefits			20,092.80
		3XX Purchased Professional and Technical Services			4,000.00
		5XX Other Purchased Services			600.23
		6XX Supplies and Materials			9,793.65
			650 Subtotal		135,751.46
681	Vo Ed Tech Ed/Industrial Arts				
	451 Carl Perkins (Federal Vo-Ed) - Basic Grant				
	1XXX Instruction				
		3XX Purchased Professional and Technical Services			595.00
		6XX Supplies and Materials			5,147.00
			681 Subtotal		5,742.00



# Trustees' Financial Summary

FY2015-16

Submit ID: 0579-83390216

31 Mineral County

0579 Superior K-12 Schools

## Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 15

PRC	Program	Function	Object	2015 Value	2016 Value
802	21st Century Community Learning				
	434	Title IV, Part B, 21st Century Community Learning Centers			
		1XXX	Instruction		
			1XX Personal Services - Salaries		23,576.46
			2XX Personal Services - Employee Benefits		3,534.82
			6XX Supplies and Materials		14,550.54
			<b>802 Subtotal</b>		<b>41,661.82</b>
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>					<b>453,981.59</b>

## Schedule Of Changes Worksheet Fund Code 15

Beginning Fund Balance					94,160.78	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					453,894.82	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					453,981.59	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	6,662.97	Less Last Year	3,075.10	(4b)	3,587.87	
					3,587.87	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					97,661.88	(5)

## Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
111 Medicaid	151,310.48	156,342.94	-5,032.46
123 Mt masonic foundation grant	4,804.00	4,804.00	0.00
162 REAP 2015	5,250.00	5,250.00	0.00
163 Vo Ed All Career & Tech Ed Programs	11,261.59	11,261.59	0.00
191 MCT 2016	1,853.00	1,777.00	76.00
306 MSLA ELECTRIC COOP DONATION	1,500.00	1,292.32	207.68
380 IDEA Part B	48,443.00	48,443.00	0.00
408 BLACKFOOT DONATION	1,015.55	710.66	304.89
480 OUTDOOR SCHOOL	656.11	656.00	0.11
535 Vo Ed Trades & Industry	1,505.00	0.00	1,505.00
536 Vo Ed Business/Marketing	2,852.00	0.00	2,852.00
550 Title I - Schoolwide	40,189.64	40,189.64	0.00
571 ACT WRITING GRANT	100.00	99.16	0.84
650 Title I - Schoolwide	135,751.46	135,751.46	0.00
681 Vo Ed Tech Ed/Industrial Arts	5,742.00	5,742.00	0.00
802 21st Century Community Learning	41,660.99	41,661.82	-0.83
<b>Total</b>	<b>453,894.82</b>	<b>453,981.59</b>	<b>-86.77</b>



# Trustees' Financial Summary

FY2015-16

Submit ID: 0579-83390216

31 Mineral County

0579 Superior K-12 Schools

## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 17 - Adult Education Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 17
PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	26,187.28	24,549.79
	1190 Penalties and Interest on Taxes	70.67	70.18
	1510 Interest Earnings	51.09	123.88
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		26,309.04	24,743.85

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 17
PRC	Program	Function	Object	2015 Value	2016 Value
	610 Adult Continuing Education Programs				
	1XXX Instruction				
		1XX Personal Services - Salaries		13,299.13	9,794.50
		2XX Personal Services - Employee Benefits		60.87	48.42
		6XX Supplies and Materials		505.71	0.00
	23XX Support Services - General Administration				
		1XX Personal Services - Salaries		9,548.08	734.47
		2XX Personal Services - Employee Benefits		376.43	28.56
	25XX Support Services - Business				
		1XX Personal Services - Salaries		0.00	1,958.06
		2XX Personal Services - Employee Benefits		223.40	173.09
	650 Adult Basic Education/GED Programs				
	1XXX Instruction				
		1XX Personal Services - Salaries		978.50	1,330.00
		2XX Personal Services - Employee Benefits		5.25	5.91
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				24,997.37	14,073.01

Schedule Of Changes Worksheet					Fund Code 17
Beginning Fund Balance					9,444.21 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					24,743.85 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					14,073.01 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					20,115.05 (5)



# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0579-83390216

**31 Mineral County**

**0579 Superior K-12 Schools**

## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 18 - Traffic Education Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 18
PRC	Revenue	2015 Value	2016 Value
	1311 Driver's Education Fees	2,315.53	3,850.00
	1510 Interest Earnings	9.21	18.01
	3260 State Driver's Education Reimbursement	2,216.52	3,490.25
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>4,541.26</b>	<b>7,358.26</b>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 18	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			1XX Personal Services - Salaries	0.00	4,228.13	
			2XX Personal Services - Employee Benefits	0.00	24.70	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				0.00	4,252.83	

Schedule Of Changes Worksheet						Fund Code 18
Beginning Fund Balance						5,189.94 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						7,358.26 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						4,252.83 (3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00	(4b)	0.00
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						8,295.37 (5)



# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0579-83390216

**31 Mineral County**

**0579 Superior K-12 Schools**

## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 21 - Compensated Absence Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 21

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	48.85	64.18
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>48.85</u>	<u>64.18</u>

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 21

PRC	Program	Function	Object	2015 Value	2016 Value
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>0.00</u>	<u>0.00</u>

#### Schedule Of Changes Worksheet Fund Code 21

Beginning Fund Balance					7,577.01 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					64.18 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					0.00 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					7,641.19 (5)





# Trustees' Financial Summary

FY2015-16

Submit ID: 0579-83390216

31 Mineral County

0579 Superior K-12 Schools

## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 28 - Technology Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 28

PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	63,841.25	60,559.03
	1190 Penalties and Interest on Taxes	180.11	171.54
	1510 Interest Earnings	367.02	798.54
	1900 Other Revenue from Local Sources	0.00	35.00
	3281 State Technology Aid	2,380.27	2,300.75
	3445 State Combined Fund School Block Grant	25,399.41	25,399.41
	3447 SB96 Combined Block Grant Reimbursement	2,035.84	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>94,203.90</b>	<b>89,264.27</b>

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 28

PRC	Program	Function	Object	2015 Value	2016 Value
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
		<b>1XXX Instruction</b>			
			5XX Other Purchased Services	555.54	2,668.93
			6XX Supplies and Materials	37,342.46	34,771.48
		<b>23XX Support Services - General Administration</b>			
			1XX Personal Services - Salaries	0.00	19,207.69
			2XX Personal Services - Employee Benefits	0.00	1,061.82
		<b>24XX Support Services - School Administration</b>			
			1XX Personal Services - Salaries	0.00	26,008.51
			2XX Personal Services - Employee Benefits	0.00	7,363.21
		<b>25XX Support Services - Business</b>			
			6XX Supplies and Materials	2,359.98	0.00
		<b>26XX Operation and Maintenance of Plant Services</b>			
			6XX Supplies and Materials	1,582.16	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>41,840.14</b>	<b>91,081.64</b>



# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0579-83390216

**31 Mineral County**

**0579 Superior K-12 Schools**

## Schedule Of Changes Worksheet

**Fund Code 28**

Beginning Fund Balance					84,662.36	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					89,264.27	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					91,081.64	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	14,469.00	Less Last Year	134.98	(4b)	14,334.02	
					14,334.02	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					97,179.01	(5)



# Trustees' Financial Summary

FY2015-16

Submit ID: 0579-83390216

31 Mineral County

0579 Superior K-12 Schools

## Schedule of Revenues, Expenditures and Changes in Fund Balance 60 - Building Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 60
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	402.03	568.83
	1900 Other Revenue from Local Sources	2,000.00	40.20
	5200 Sale or Compensation for Loss of Assets	0.00	18,000.00
	6100 Material Prior Period Revenue Adjustments	-53,755.00	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		-51,352.97	18,609.03

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 60
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	26XX Operation and Maintenance of Plant Services				
		3XX Purchased Professional and Technical Services		5,885.00	0.00
		4XX Purchased Property Services		11,387.50	0.00
		6XX Supplies and Materials		1,275.82	0.00
	4XXX Facilities Acquisition and Construction Services				
		7XX Property and Equipment Acquisition		0.00	5,630.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				18,548.32	5,630.00

Schedule Of Changes Worksheet					Fund Code 60
Beginning Fund Balance					50,154.02 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					18,609.03 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					5,630.00 (3)
Increase/Decrease of Reserve for Inventories					
	This Year	0.00	Less Last Year	0.00 (4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
	This Year	0.00	Less Last Year	0.00 (4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					63,133.05 (5)



# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0579-83390216

**31 Mineral County**

**0579 Superior K-12 Schools**

## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 61 - Building Reserve Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 61

PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	0.00	218.76
	1190 Penalties and Interest on Taxes	0.00	8.12
	1510 Interest Earnings	113.65	730.37
	6100 Material Prior Period Revenue Adjustments	83,398.27	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>83,511.92</b>	<b>957.25</b>

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 61

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	4XXX Facilities Acquisition and Construction Services				
		7XX Property and Equipment Acquisition		0.00	71,547.05
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>0.00</b>	<b>71,547.05</b>

#### Schedule Of Changes Worksheet

Fund Code 61

Beginning Fund Balance	101,027.38	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	957.25	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	71,547.05	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	30,437.58	(5)



# Trustees' Financial Summary

FY2015-16

Submit ID: 0579-83390216

31 Mineral County

0579 Superior K-12 Schools

## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 84 - Student Extracurricular Activities Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 84

PRC	Revenue	2015 Value	2016 Value
	1700 Student Extracurricular Activity Receipts	89,138.22	61,468.92
	6100 Material Prior Period Revenue Adjustments	845.49	656.51
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>89,983.71</u>	<u>62,125.43</u>

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 84

PRC	Program	Function	Object	2015 Value	2016 Value
	7XX	Extracurricular Athletics and Activities			
		3XXX	Operation of Non-Educational Services		
			XXX Student Extracurricular	77,177.96	63,016.80
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>77,177.96</u>	<u>63,016.80</u>

#### Schedule Of Changes Worksheet

Fund Code 84

Beginning Fund Balance	127,881.92	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	62,125.43	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	63,016.80	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	126,990.55	(5)

# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0579-83390216

**31 Mineral County**

**0579 Superior K-12 Schools**

## Detail Expenditure

<b>Fund</b>	<b>Account</b>		<b>Description</b>	<b>2015 Value</b>	<b>2016 Value</b>
XX	210	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	260	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	280	1XXX	112 Certified Teacher Staff Salaries	54,771.04	60,995.12
XX	39X	1XXX	112 Certified Teacher Staff Salaries	99,105.00	103,099.00
XX	427	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	432	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	451	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	452	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	456	1XXX	112 Certified Teacher Staff Salaries	45,143.00	41,546.00
XX	457	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	458	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	XXX	1XXX	112 Certified Teacher Staff Salaries	1,076,360.12	1,033,828.57
XX	XXX	1XXX	640 Textbooks and Other Printed Materials - No On-line Services	1,470.75	173.31
XX	XXX	1XXX	650 Periodicals - Not On-Line Subscriptions	0.00	0.00
XX	XXX	26XX	41X Energy Utility Services	104,522.57	75,717.28
XX	XXX	4XXX	710 Land	0.00	0.00
XX	XXX	4XXX	715 Land Improvements	0.00	0.00
XX	XXX	4XXX	720 Purchase of Existing Buildings	0.00	0.00
XX	XXX	4XXX	725 Major Construction Services	0.00	134,704.32
XX	XXX	4XXX	73X Major Equipment-New	0.00	0.00
XX	XXX	4XXX	74X Major Equipment-Replacement	0.00	0.00
XX	XXX	XXXX	561 Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX	XXXX	562 Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX	XXXX	563 Educational Fees to Detention Facilities	0.00	0.00



# Trustees' Financial Summary

FY2015-16

Submit ID: 0579-83390216

31 Mineral County

0579 Superior K-12 Schools

## Special Education Reversion

### Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	43,394.40
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	43,394.40

### Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	14,464.80
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	62,487.94
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	114,263.86
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

### Note to District:

If the amount on Line (g) is greater than zero, revenue source code 3115 State Special Education Allowable Cost Payment to Districts in the General Fund (01) will be reduced automatically. The amount will be used to fund the special education allowable cost entitlement next year. Include the reverted amount on the General Fund (01) balance sheet in Deferred Inflows (680).

### Remember:

The Deferred Inflow(680) entry for the reverted amount in the General Fund (01) will need to be removed in the next fiscal year.

Local and state special education resource transfers to the coop must be coded as follows: XXX-280-62XX-920.

**Percentage of Special Ed Funding FY2018 Maximum Budget: 75%**



# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0579-83390216

## 31 Mineral County

### 0579 Superior K-12 Schools

#### Special Education Reversion

Program	Function	Object	Fund 01	Fund 13	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	62,909.41	0.00	0.00	0.00	0.00
280	1XXX	2XX	4,487.73	0.00	0.00	0.00	0.00
280	1XXX	3XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	4XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	5XX	141.45	0.00	0.00	0.00	0.00
280	1XXX	6XX	405.89	0.00	0.00	0.00	0.00
280	1XXX	7XX	0.00	0.00	0.00	0.00	0.00
280	21XX	1XX	0.00	0.00	0.00	0.00	0.00
280	21XX	2XX	0.00	0.00	0.00	0.00	0.00
280	21XX	3XX	0.00	0.00	0.00	0.00	0.00
280	21XX	4XX	0.00	0.00	0.00	0.00	0.00
280	21XX	5XX	0.00	0.00	0.00	0.00	0.00
280	21XX	6XX	0.00	0.00	0.00	0.00	0.00
280	21XX	7XX	0.00	0.00	0.00	0.00	0.00
280	221X	1XX	0.00	0.00	0.00	0.00	0.00
280	221X	2XX	0.00	0.00	0.00	0.00	0.00
280	221X	3XX	0.00	0.00	0.00	0.00	0.00
280	221X	4XX	0.00	0.00	0.00	0.00	0.00
280	221X	5XX	0.00	0.00	0.00	0.00	0.00
280	221X	6XX	0.00	0.00	0.00	0.00	0.00
280	221X	7XX	0.00	0.00	0.00	0.00	0.00
280	222X	1XX	0.00	0.00	0.00	0.00	0.00
280	222X	2XX	0.00	0.00	0.00	0.00	0.00
280	222X	3XX	0.00	0.00	0.00	0.00	0.00
280	222X	4XX	0.00	0.00	0.00	0.00	0.00
280	222X	5XX	0.00	0.00	0.00	0.00	0.00
280	222X	6XX	0.00	0.00	0.00	0.00	0.00
280	222X	7XX	0.00	0.00	0.00	0.00	0.00
280	24XX	1XX	0.00	0.00	0.00	0.00	0.00
280	24XX	2XX	0.00	0.00	0.00	0.00	0.00
280	24XX	3XX	0.00	0.00	0.00	0.00	0.00
280	24XX	4XX	0.00	0.00	0.00	0.00	0.00
280	24XX	5XX	0.00	0.00	0.00	0.00	0.00
280	24XX	6XX	0.00	0.00	0.00	0.00	0.00
280	24XX	7XX	0.00	0.00	0.00	0.00	0.00
280	62XX	920	46,319.38	0.00	0.00	0.00	0.00
<b>Totals</b>			114,263.86	0.00	0.00	0.00	0.00

114,263.86

Be sure costs have been properly allocated between the elementary and high school district, if appropriate. Expenditures in Object 8XX are not allowable. Expenditures in function 24XX and Objects 1XX and 2XX are only allowable if the district employs a certified special education director. ARM 10.16.3136

\*Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported for FY16 in TEAMS.



# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0579-83390216

**31 Mineral County**

**0579 Superior K-12 Schools**

## Schedule of Changes in Fixed Assets, Depreciation, and Net Fixed Assets

<b>Governmental</b>	<b>Begining Balance</b>	<b>Adjust- ments</b>	<b>Additions</b>	<b>Removals</b>	<b>Ending Balance</b>
Land	101,887.00	0.00	0.00	0.00	101,887.00
*** Land Improvements	239,030.00	0.00	22,775.00	0.00	261,805.00
*** Buildings	4,423,282.00	0.00	134,704.00	0.00	4,557,986.00
*** Machinery and Equipment	1,070,376.00	0.00	104,111.00	12,091.00	1,162,396.00
*** Construction in Progress	22,775.00	-22,775.00	9,744.00	0.00	9,744.00
Totals at Historical Cost	5,857,350.00	-22,775.00	271,334.00	12,091.00	6,093,818.00
<b>Depreciation</b>					
Improvement Accum	140,309.00	0.00	11,691.00	0.00	152,000.00
Building Accum	1,967,975.00	0.00	108,176.00	0.00	2,076,151.00
Machinery and Equipment Accum	467,241.00	0.00	111,224.00	12,091.00	566,374.00
Total Accumulated Depreciation	2,575,525.00	0.00	231,091.00	12,091.00	2,794,525.00
Governmental Activities, Capital Assets, Net of Accumulated Depreciation	3,281,825.00	-22,775.00	40,243.00	0.00	3,299,293.00

\* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

\*\* Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.

\*\*\* Has comments.

<b>Depreciation by Function for FY2016</b>	<b>Governmental Activities</b>	<b>Business-Type Activities</b>	<b>Adjustments</b>
School Administration (24XX)	1,675.00	0.00	0.00
Operations and Maintenance (26XX)	9,811.00	0.00	0.00
Transportation (27XX)	91,335.00	0.00	0.00
Food Service (31XX)	1,657.00	0.00	0.00
Extracurricular (34XX, 35XX)	5,486.00	0.00	0.00
Unallocated	121,127.00	0.00	0.00
Total Depreciation for FY2016	231,091.00	0.00	0.00

\*\*\* Has comment.

# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0579-83390216

**31 Mineral County**

**0579 Superior K-12 Schools**

## Schedule of Changes in Long-Term Liabilities

	(a) Beginning Balance 7/1/2015	(b) New Debt & Other Additions	(c) Principal Payments	(d) Refunding & Other Reduction	(e) Ending Balance (6/30/2016) [a+b-c-d]	(f) Current Portion Due FY2017	(g) Long-Term Portion Due FY2018
<b>Governmental Activities *</b>							
Compensated Absences	176,284.23	0.00	0.00	56,772.95	119,511.28	0.00	119,511.28
Total Governmental Activity							
Non-bond Long-Term Liabilities	176,284.23	0.00	0.00	56,772.95	119,511.28	0.00	119,511.28

\* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

\*\* Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.



# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0579-83390216

**31 Mineral County**

**0579 Superior K-12 Schools**

## Net Pension Liability FY2016

	<b>Beginning Balance</b>	<b>Additions</b>	<b>Reductions</b>	<b>Ending Balance</b>
<b>Governmental</b>				
Net Pension - PERS	455,012.33	42,964.91	0.00	497,977.24
Net Pension - TRS	1,901,246.00	92,933.00	0.00	1,994,179.00